

TABLE 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935 - 1994 ff

Taxable Income (adjusted gross income less deductions and exemptions)			Taxable Year				
			1935-42	1943-48 ^a	1949-51	1952-58 ^b	1959-66 ^c
Up	to	\$2,500	1.0 %	1.0 %	1.0 %	1.0 %	1.0 %
\$2,500	to	5,000	1.0	1.0	1.0	1.0	1.0
5,000	to	7,500	2.0	1.0	2.0	1.0	2.0
7,500	to	10,000	2.0	1.0	2.0	1.0	2.0
10,000	to	12,500	3.0	2.0	3.0	2.0	3.0
12,500	to	15,000	3.0	2.0	3.0	2.0	3.0
15,000	to	20,000	4.0	3.0	4.0	2.0	4.0
20,000	to	25,000	5.0	4.0	5.0	3.0	5.0
25,000	to	30,000	6.0	5.0	6.0	3.0	6.0
30,000	to	40,000	7.0	6.0	6.0	4.0	7.0
40,000	to	50,000	8.0	6.0	6.0	5.0	7.0
50,000	to	60,000	9.0	6.0	6.0	6.0	7.0
60,000	to	70,000	10.0	6.0	6.0	6.0	7.0
70,000	to	80,000	11.0	6.0	6.0	6.0	7.0
80,000	to	100,000	12.0	6.0	6.0	6.0	7.0
100,000	to	150,000	13.0	6.0	6.0	6.0	7.0
150,000	to	250,000	14.0	6.0	6.0	6.0	7.0
250,000	and	over	15.0	6.0	6.0	6.0	7.0
Taxable Income*			Taxable Year				
			1967-72 ^d			1973 ^{e,f}	
Up	to	\$4,000	1.0 %			1.0 %	
\$4,000	to	7,000	2.0			2.0	
7,000	to	10,000	3.0			3.0	
10,000	to	13,000	4.0			4.0	
13,000	to	16,000	5.0			5.0	
16,000	to	19,000	6.0			6.0	
19,000	to	22,000	7.0			7.0	
22,000	to	25,000	8.0			8.0	
25,000	to	28,000	9.0			9.0	
28,000	to	31,000	10.0			10.0	
31,000	and	over	10.0			11.0	
Taxable Income*			Taxable Year 1986				
Up	to	\$3,420	0.0 %				
\$3,420	to	10,420	1.0				
10,420	to	15,620	2.0				
15,620	to	20,840	3.0				
20,840	to	26,160	4.0				
26,160	to	31,420	5.0				
31,420	to	36,660	6.0				
36,660	to	41,860	7.0				
41,860	to	47,120	8.0				
47,120	to	52,360	9.0				
52,360	to	57,580	10.0				
57,580	and	over	11.0				
Taxable Income*			Taxable Year 1987-90 ^g				
Up	to	\$7,300	1.0 %				
\$7,300	to	17,300	2.0				
17,300	to	27,300	4.0				
27,300	to	37,900	6.0				
37,900	to	47,900	8.0				
47,900	and	over	9.3				
Taxable Income*			Taxable Year 1991-92 ^h				
Up	to	\$8,788	1.0 %				
\$8,788	to	20,828	2.0				
20,828	to	32,870	4.0				
32,870	to	45,632	6.0				
45,632	to	57,670	8.0				
57,670	to	200,000	9.3				
200,000	to	400,000	10.0				
400,000	and	over	11.0				
Taxable Income*			Taxable Year 1993-94 ^h				
Up	to	\$9,444	1.0 %				
\$9,444	to	22,384	2.0				
22,384	to	35,324	4.0				
35,324	to	49,038	6.0				
49,038	to	61,974	8.0				
61,974	to	214,928	9.3				
214,928	to	429,858	10.0				
429,858	and	over	11.0				